App F IX 4

Previous References P 80 E

1948-49
(ML)

File No 86-48
Serial Nos ~~46-47~~ 45,46

Later References

ML 95-50 C (-2)
CM 39-55-19

GENERAL AND REVENUE SECRETARIAT

PLM 33 CTX 6

Serial Nos Two

Part B for Dec '48

SUBJECT

Draft byelaws framed by the Davangere City Municipal Council for taxation

To The ML Comr, Davangere City Municipal-ty

" Comptroller to Govt

G O No L 6217-8/D 8-12 48
Approves the Rules

KBG

Draft bylaws framed by the Davangere City Municipal Council for taxation

MC 7163

Letter No MC 140/CW-48 dated the 24th Sept from the Municipal Commissioner, Davangere City Mlty - on the subject

The Municipal Commissioner Davangere City Mlty states that the Davangere City MC at their meeting held on the 17th March 1948 have approved of the accompanying bylaws framed for Taxation under section 49(h) of the City Municipalities Act 1933 He further states, in this connection that objections were called for, by a notification dated 18-4-48 and that no objections were received in response to the said notification

2/ The draft bylaws were, it is stated, placed before the MC at their meeting on 21-5-48 and it has been resolved that sanction of Govt be obtained thereto as no objections have been received The MC Comm requests sanction of Govt to the accompanying bylaws as finally approved by the MC They have been examined and are in order ~~for~~ on the administrative side They may be forwarded to the Law Secretariat for scrutiny

PDV 1/6/48 Pur

1163.

3) Is it "rules" or "bylaws" which are ~~to~~ ?
Draughtsman
~~Draughtsman~~ of Model Clauses framed under Sec 49
of the C.M. Act 1933? If it is the
former, would the action now taken by the
Minister be in order? Pl. see attached Memo
for
J.H.H.

4) Subsidies

Under Section 49 of the Hygiene
City Municipalities Act 1933, every
Municipal Cl shall make rules
not inconsistent with the Act or
with rules made by Regulation under
Section 228 and subsection (b) thereof
rules may be made prescribing
taxes else to be levied "for Municipal
purposes" the word "bylaw" used
by the Municipal draughtsman. Taken by the
resolution of the Draughtsman City
Mun Cl seems to be incorrect &
will, if approved be pointed out
when

JOR
4/6/63 W/P

7167 7114/Rev 5

5) The point for consideration is whether instead of calling them as rules, it would be ultra vires if they are called as by-laws in the Notn calling for objections in this behalf & after they may be confirmed & as rules proposed (as such by the Government / The opinion of the Law officer may be obtained in this point

239 & 1
8/6

Law Secy) 7/6/48
Law Secy)
W/C

8
12/6
f 12/6/48

Zon

SECRETARY LAW DEPARTMENT
7540
14 JUN 1948
GOVT OF MYSORE

T 4/6
f 15/6

6) Chapter IV of the City Municipalities Act bears the title Rules and By Laws A by-law is one made by a municipal corporation in exercise of powers given to it by Statute, while a rule is framed by Government as the practice followed in B'lore Act may be followed adopted

GENERAL & REVENUE SECRETARIAT
15JUN1948
LAW BRANCH

Law Secy) f 16/6
NNA 16/6

4 7114/Law

Rules under S 49 City M Act.
Dangerous Trade

7) S 49 gives power to the Municipality to make rules
The power to make bylaws arises under S 51 Now this
are distinct & relate to distinct matters & cannot be amend
up or treated as interchangeable & it is not possible to include
bylaws in rules by correction Failing the subject matter
into amount it cannot fit in the same under the rules under
S 49 or S 51 & thus it would be necessary as a subject for — under
bylaws

(Rev Secy
to C) (By 7 8/7 Under 14/7

1 Secretary 16/7/48
Mayor

REVENUE SECRETARY
No
D 15/7

8) Rondel

The Secretary Municipalities
Act granted by the Government in his
letter dated 22nd/24th May 1948 issued 49 (R)
and under this section Rules can be
framed and not bylaws A copy
of the Rules framed by the Municipality
fully under the above section
are flagged A in the printed book
These rules are annexed to these
as the Municipality and they are styled
Rules & not bylaws Hence the word
bylaws may be replaced by the term
"Rules"

JV 17-7-48

9) It will be seen from the above discussion that the Darmagee case Nil. cl have submitted the draft rules now sent up to the Govt for approval as bylaws under sec 49 (2) of the city Nilas Act 1933. This is not correct as the bylaws to be framed by a city Nl cl fall under sec 57 of the Act & neither can bylaws be framed in respect of the levy of taxes, then may levy. more of levy reflected in they should only be rules (vide the rules framed by the myme city Nlp (Page 54 onwards in the book sent up)

10) The Law Department has held that it is not possible to validate the said mistake by correcting the bylaws as rules & issuing the same as such

Hence the bylaws need from the Darmagee City Nlp will be returned for the Nl Govt, to have the same corrected framed

6

ML 7163-

A/ as rules & rate amounts to be
first for approval

11) There is one more point in connection with these rules & schedule of rates is attached, enumerating the kinds of rates to be levied in the city, the class of property liable, the rate of levy, exempts - to be granted under rules the schedule includes rates which are already imposed, while Government a monthly action will have to be taken by the city under sections 64 & 65 of the Act, and after sanction is accorded to them, they will have to be included in the schedule in the first instance the mere inclusion of the several rates under the schedule cannot create valuable their levy or the rate of imposition. Therefore water tax is never levied in any city on professions tax - families lighting tax and family carriages cess are not levied on professions tax These first will also be limited not to the ML concern necessary rectification & remission after needful

A & B above are for order by action really taken as

12) Revised in consultation with P.T.O

13) Minister for city affairs & Municipalities

14) taken as per Govt Order dated 19-7-48 above

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 286
Date 20-7-1948

MT 7163 Vol 10

15) As regard to the disposal of this
case, I find there has been a delay
of more than a month, in the last
Branch, on this account. There
has been a complaint by the
President, Dawoodi Bohra
which could have been avoided

P Gilbert
20/7/48

THE MINISTER FOR CITY
MUNICIPALITIES AND HOUSING
286
Date 20-7-1948.

16) Written Apl please for
17) submitted with a draft for appl her

18) Letter 22/7 with Pr

19) Letter received
Pl keep with papers of the
enclosure (Appeal) the other copies
may remain here

Sd/- [illegible]

Issued in MT 916/MT 58-47-54
dt 28-7-48 by Mr. [illegible]
Secretary
to the President

20) Resubmitted with reference to orders in para
[illegible] 21(9) above

21) Results with regard to the
orders at para 14 supra

29/7/48 Pr

a) This fact was also brought

8 210ml

to the notice of the members of the deputation from the Davangere city Municipal, who waited on the Minister for [illegible] on 24.7.48

new secy for 3/7/48

1005/36/7

Reco secy (C)

23) Refer. para 15 supra

2/8/48

for

2/8 CF MYSORE

REVENUE SECRETARY No 1458 I 9/8 GOVERNMENT OF MYSORE

New Secy MC

24) Some Urgent work in connection with the deputation can be done with the above and to bring the period

2/8

9/8

for 8/8

25) May this be submitted to the Minister for City Municipalities & Muzrai with reference to para 15 supra?

For 10 secy

Rec'd 11/8/48

11/8

26) Reco Secy C. Mcpls & Muzrai

for perusal

12/8/48

for 12/8/48

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI No 651 Date 12-8-1948

27) 13/8

28) for 14/8

Draft Rules of the Davangere City Municipality for taxation under Section 49 (R) of the City Municipalities Act

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Letter No NC 140/47-48 dated the 21st August 1948 from the Municipal Commissioner, Davangere City/Mlly requesting ~~the above~~ for sanction Schedule A to Rules for taxation of Govt, for reasons explained in the letter

2) The MC Commr states that the taxation bye-laws will be changed into taxation rules under Section 49 (R) of the City Mlties Act and that they will be published calling for objections, after the levy of the new taxes and the revision by increase of the existing taxes, is sanctioned by Govt. He has enclosed a Copy of the resolution of the Davangere City MC dated the 16th August 1948 to the effect that the existing tax ~~will~~ be increased in some cases and fresh taxes be also levied in others, as set forth in the resolution. He requests

10

Rules for taxation in Davangere
Mc dtg Municipality
1587

Sanction of Govt to the execution
of the Act & to the tickets
attached

30) Reasons for the proposed
levies y taxes are furnished
in paras 3 to 7 of the P.U.D

Submitted for orders

31) The existing duties which are levied on the profession tax, water tax & sanitary arrangements are levied as the Act does not appear to provide for such a procedure

Dtd 26.8.48

Tax

Pr 26-8-48

32) The Davanagere Town Municipality is in a hurry to push this the proposals, although it has not observed the formalities prescribed under the Act these proposals will be examined before one by one

(1) Tax on buildings - As against the levy on the market value of the buildings, it is proposed to levy the tax at six per cent on the annual letting value calculated for ten months before the levy could be brought into effect under

the city Mills Act, the formalities prescribed under Sec 6 S-(b) of the Act read with Schedule VI(b)

2 Tax on vehicles (law) 2) It is proposed to vacant lots levy tax at eight annas per 100 sq yds - instead of at three annas per 100 sq yds The formalities regd to above have to be prescribed

3 Tax on vehicles & animals) Instead of the existing rate levied under the Travellers Act, it is proposed to charge the same to the rates prescribed under the City Mills Act The Municipal Council may levy the Tax on motor bus, lorry or car, as this is levied & collected by the under the Motor Traffic & Rate Act for motor vehicles set by the Govt Here also the formalities prescribed have to be observed before the levy can be enforced

4 Toll on vehicles — This was ~~not~~ levied previously in the Town Mills- but on vehicles & animals under the City Mills Act Cl 33, The levy of toll is allowed only on vehicles like the

again the prescribed formalities have
to be observed The Tr. Cl wants
to levy toll on U.S. Elephant or Camel
with load Rs/- horse or any other animal
with load Rs/- this is to traverse of the ter
it will be passed out to the toll- further,
toll cannot be levied on Buses,
motor lorries Cars or motor motor
vehicles Act of the Road Traffic & Cars Act,
a State Act is levied and the Local body
cannot levy toll - in addn, except on
such vehicles which are registered outside
the State & enter the toll- for the first time
without obtaining a permit from the toll-
5 -Water Tax — It is proposed to continue the levy
which was in force in the Tam toll-
Post Penalty no professional Tax can
be levied on Water Tax. It is stated
that it is now levied at the rate of
20/- on the professions Tax also
for the last 20 years But this is not
permissible under Sec 6 (1) (b) (iv) of
the City Police Act of 73

6 Profession Tax - This is being levied under the Madras Act. It is to be levied under the City Act 1933. The prescribed formalities will have to be observed. It cannot be levied on professions not otherwise taxed at all.

7 General Sanitary Cess - This is levied at 2 annas in the rupee of house tax, profession tax & land tax. It is proposed to be levied at 2½ on the rental value of the buildings etc. same in the mofussil. The formalities prescribed have to be observed.

8 Light Tax - is a new tax altogether. It is proposed to levy it at ½ of the tax on buildings & ½ on land. The formalities prescribed under the Act have to be observed before it could be levied.

9 Education cess - This is levied under the Elementary Education Act. It is not proposed as there is no change in the rate.

33 It will be seen from the above that the Davanagere city has not observed the prescribed formalities under the Act before it wants to levy the taxes at

14

Rules for taxation in the Davangere City Municipality

The rates specified in regard to taxation, it is incumbent on the Municipality to observe the requirements of law as otherwise the levy would be open to objection if the rate payers might also complain that they had no previous intimation of the levy or its rate after a period of two months from the date of this office letter No 916 dt 26/6/48

The Municipal Council, Davangere city Municipality has merely reiterated his previous recommendation and no formalities action was taken to observe the necessary cannot be accorded to unless it is done, sanction to the levy of the rates under the city Municipalities Act. The resolution of the Municipal council to levy the rates cannot be acted upon by the first sanction accorded

34) It is therefore for orders if the Municipal Council, Davangere City Municipality may be required to observe all the formalities prescribed by section 65 read with section 50 of the Act.

49 (b)

35) A draft letter is put for consideration.

Revised 1/9/48

Rules for taxation in the Davangere City Municipality 15

App F III 2

General and Revenue Secretariat | File No | of 194

1587/Rel

Serial No

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 962
Date 7-9-1948

36) In the circumstances stated above, the draft letter put up is for perusal before issue

Minister
C. Subramaniam

37) 8
5/9/48
for 7/9/48
7/9

37) Approved
8/9/48

To

The Municipal Commissioner,
Davangere
(Through the Presidents)

L. 2464/Rel 58-47-56

Sd/- 7/9

Call for information
Letter No H 1140/47-48 dt 18-10-48 from the Mc Comm, Davangere c/f Mcf, stating that the "Taxation Byelaws" have been Changed into "Taxation Rules" and forwarding for sanction a copy of the Rules framed by the Mc Cl under Section 49 (b) of

Note —Contn Sheet

10 Taxation Rules - Davangere city mcl.

File No 1587 V 3757 of 194

General and Revenue Secretariat

Serial No

of the Mysore city Municipalities Act, 1933

39) Subd If approd, the file will be sent to the Legis Section to state whether the Rules framed by the Davangere city mcl are in order & may be approved

UKB 6/11

40) Please put up a copy of the rules for taxation in force in Mysore city mcl

for 17/11/48

41) Subd with a copy of the rules as directed above

UKB 18/11

The Davangere city mcl have framed the ~~Rules~~ on the lines of those that are in force in Mysore city mcl

42) The draft Taxation Rules framed by the Davangere city mcl have been scrutinized with reference to those in force in the Mysore city mcls and are found to be in order the prescribed procedure have been observed

43) They may be approved

Rwsecy 17/11/48

I agree

Minister for C MS Affairs

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAI
No 2075
Date 23-11-1948

approved 22/11/48

for 2/12/48

8 3/12

WD 02853—CPB—30 000—11 5 48

App E 112

General and Revenue Secretariat | ml File No 3151/86 of 1948

Serial No	
3151/ml	Office to type ml 3/12/48 Submit with a draft Govt for appl MLS 4/12 Agree new A 4/12/48
46	To the ml Comm, Davangere c/f rec'd the Comptroller No L 6217-8 dt 8-12-48 As proposed by the Rules

Note—Con n Sheet

File No of 194

General and Revenue Secretariat

Serial No

WD 02353—GPB—30 000—11 5 48

DAVANGERE CITY MUNICIPALITY

SECRETARIAT GENERAL 7163 26 MAY 1948 MUNICIPAL OFFICE BRANCH DAVANGERE

No H C 140/4748
Encl 5
From

Dated 22nd May 1948

The Municipal Commissioner,
Davangere City Municipality,
Davangere City

ML 58-47-53.

To 25/5

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

I have the honour to state that the Municipal Council at its Special General ~~ordinary~~ meeting held on 17-3-48 have approved the byelaws framed for Taxation under Section 45 (h) of the City Municipalities Act 1933 as amended from time to time

Notification No G C 443/47-48 dated 15-4-48 was published in the Gazette and also in the City calling for objections to the bye-laws. Copy enclosed No objections were received in response to the said notification

This subject was placed before the meeting of the Council held on 21-5-48, when it was resolved that sanction of Government may be obtained to the bye-laws since no objections are received

A copy of the resolution and the bye-laws in duplicate are herein enclosed I request that sanction of Government may be obtained for the byelaws framed by the Municipal Council

I have the honour to be,
Sir,
Your most obedient servant,

for Municipal Commissioner,
Davangere City Municipality

Forwarded with compliments

President

Draft

Taxation Bye-laws.

In supersession of all the Bye-Laws now in force on this subject the following rules for the imposition of taxes in Davangere City Municipality are framed under Sec. 49 (h) of the City Municipalities Act of 1933 by the Davangere City Municipality. ~~xxx~~ VII

Taxes and Exemptions.

1 The Municipality shall levy the taxes and recognise the exemptions specified in the Schedule A hereto annexed The - taxes shall be payable on the dates indicated against them in column 6 of the Schedule.

2. How Taxes may be collected:- The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them as provided in Chapter VIII, City Municipalities Act.

3. Remissions:- Subject to the sanction of Government remissions may be made to any extent by the Municipality on the - recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship to the rate-payer and in cases coming under Sec. 80 (2) of the City Municipalities Act.

4. Claim for refund when not entertainable:- No claim for refund of any sum paid to the Municipality on account of any tax other than octroi, shall be entertained, unless application therefor is made in writing within ninety days after the expiry of the year to which the ~~xxx~~ claim relates

4. (a) Octroi Refunds:- Octroi Refunds shall be regulated by the Bye-Laws framed separately under Sec 51 (k) of the City - Municipal Act.

5. Payment of refund when not to be made:- No sum shall be refunded unless the person, entitled to it, applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated

6. Order for payment of refund to be written on bill form:- Every order for a refund shall be written, on a bill in the form given in Schedule B.

7. Refund on account of vacancy of buildings and lands:- Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under section 81 of the City Municipalities Act.

8. Refund of amount paid on account of animal and vehicle tax:- Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid

(a) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year.

(b) If the vehicle has been under repair or standing at a carriage ~~maker's~~ maker's or cycle dealer's workshop during the whole of the half-year.

(c) If the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

9. Method of calculating liability to tax:- Where a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be for the aggregate number of days in the said two or more periods.

10. Vehicles or animals changing hands:- If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year.

11. Liability of ~~transferor~~ transferor and transferee to rates and - ceases until notice is given:- When any premises shall have

changed hands, the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises.

12. Persons liable in case of death:- In the event of the death of any person, whose name shall have been entered as owner in the assessment list under section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Municipal Commissioner, who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list. If two or more persons prefer rival claims to the same property, the Municipal Commissioner may either pass a decision himself or refer the question for the decision of the Municipal Council, and may recognise any claimant, or refer the claimants to a Civil Court, as they think fit. If at any time after a decision by Municipal Commissioner or the Municipal Council, as the case may be, any person produces a probate, letters of administration, a decree or other orders of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

13. Entry in assessment list on sub-division:- When any property is sub-divided on application being made to the Municipality intimating such subdivision, the Municipality shall, unless they see any objection to the same, cause each subdivision to be entered in the assessment list, as if it were separate property.

14. How is bill prepared and issued:- All bills under section 95 (2) shall be prepared from the Assessment lists and from information obtained by process in accordance with bye-laws under section 89 (h) be issued under the signature of the Revenue Officer.

15. Who to dispose of objections to Municipal Bills:- The Chairman of the Managing Committee, is hereby appointed to

5

dispose of objections to municipal bills under section 96 (1) (b. Below each petition of objection, he shall record his decision with reason in writing and submit the same to the Managing - Committee without delay.

16. Suspension of process for recovery when notice of vacancy is received:- When a notice of vacancy has been received under section 91 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17. Owner shall give notice of re-occupation:- When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the Municipal Council the date of subsequen re-occupation and failing this, shall not be entitled to any - refund, if it be found that his premises have been re-occupied during the year or instalment next period.

18. Notice fees:- For every notice or demand issued under sub-section 3 of the Section 96 of the Regulation, fees shall be levied at the following rates:-

Amount of Tax.	Fees.
If the amount due is less than Rs.5/-	0-2-0
If the amount is not less than Rs.5/- but less than Rs.10/-	0-4-0
If the amount is not less than Rs.10/- but less than Rs.50/-	0-6-0
If the amount is not less than Rs.50/- but less than Rs.100/-	0-8-0
If the amount is Rs.100/- and above	1-0-0

19. Warrant Fees:- For every distraint made under sub-section 5 of section 96 of the regulation fees shall be levied at the following rates:-

Amount.	Fees.
If the amount distrained is less than Rs. 10/-	1-0-0
If the amount is not less than Rs.10/- but less than Rs.50/-	2-0-0
If the amount is Rs.50/- and above	3-0-0

When peons are kept in charge of property distrained, an additional fee of 12 annas per peon for each day shall be levied.

20 Maintenance rates.- Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (5) of section 96 of the Regulation namely:-

Sl. No	Description of Live stock	Cost for supply of fodder for each head of live-stock per day or fraction of a day. Rs. A. P	Cost for watering each head of live-stock per day or a fraction of a day	Total. Rs. A P
1.	Elephant	3 0 0	Includes in the amount shown in column 3	3 0 0
2.	Camel	2 0 0		2 0 0
3	Buffalo	1 0 0		1 0 0
4.	-do- Calf	0 8 0		0 8 0
5.	Bullock or Cow	1 0 0		1 0 0
6.	Heifer or calf.	0 8 0		0 8 0
7.	Sheep or Goat	0 8 0		0 8 0
8.	Kid.	0 4 0		0 4 0
9.	Horse.	1 0 0		1 0 0
10.	Foul	0 4 0		0 4 0
11	Donkey (either young or gro n) . ..	0- 8 0		0 8 0
12	Pig	0 8 0		0 8 0
13	Birds of all kinds. . .	0 4 0		0 4 0

Provided that no rate shall be charged where the owner of any such live-stock, pays the full amount of the Municipal dues receives back such live-stock, within three hours from the time of their seizure

21 Who may receive payments for Municipality:- The Municipal Council or a person authorised by the Municipal Council ~~authorised by the Municipal Council~~ is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22. When the Municipal dues may be written off:- Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable, if after they have been outstanding for at least a year, in the case of sums less than Rs.5/- and three years in other cases, if the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

23. When Municipal Commissioner may remit distress fees -

7

The Municipal ~~Council~~ Commissioner may remit the whole or any part of any fee chargable for distress - (a) if the property distrained is ~~if the property distrained is~~ found to be devoted to religious or charitable purposes (b) if the person from whom any such fee leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake

(e) if the defaulter satisfies the Municipal ~~Council~~ Commissioner that his fault was due to some accident or mistake,

(f) if the Municipal Commissioner is otherwise satisfied to do so.

3.

A. Schedule of Taxes.

No.	Name of Tax	Class of property liable	Amount at which or rate at which classes liable.	Exemptions.	Times at which - Taxes pa yable.
1	2.	3	4.	5	6
1	Tax on Buildings	Buildings of all kinds falling in schedule I A (ii) 64 (i) of the Act	Six per cent on the annual letting value	1 Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government ~~consents~~ consents to the levy of the tax 2. Buildings which are the property of the Municipality. 3. Buildings exclusively used as places of public worship or for charitable but not for residential purposes 4. Aided or unaided Schools on the buildings of which no rent is charged by the owner	In two equal instalments in advance payable in July and January every yea

No	Name of Tax	Class of property liable	Amount at which or rate at which classes liable	Exemptions.	Time at which taxes payable
				Buildings used for [illegible] animals.	
2.	Taxes on lands and Vacant tes	Lands and Vacant sites of all kinds falling in Schedule I (i) of the Act.	Annas eight for every 100 sq.yards.		Instalments advance paya in July & Jan every year.
3.	Taxes on Vehicles and animals	All Vehicles and animals kept within Municipal limits for use.	(1) Four wheeled carriages with springs Rs.10/- drawn by horses mules or bullo-	1. Vehicles and animals the property of Govt. unless Govt. consents to the levy of the tax.	-do-
			(2) For every two wheeled carriage on springs or tyres drawn by horses, mules, or bullocks 5.0/-	Belonging to Prince.	
			(3) For 2 wheeled carriages with springs or tyres 2.0/-	3. Vehicles [illegible] to the Chief [illegible]	
			(4) Two wheeled carts without springs or tyres 1.8/-	4. [illegible]	
			(5) For every [illegible]	5. [illegible]	
			[illegible]	[illegible]	

Toll on Vehicles as aforesaid entering the Municipal limits but not liable to taxation under Sec 3	All Vehicles of the description given in column 4 entering the Municipal limits, provided that not more than one payment of toll shall be demanded in respect of any vehicle or cart in any one period of 24 hours counted from sunrise to sun rise	1. Every laden cart or other vehicle (not power drawn) not otherwise specified 4-0 2. Every unloaded car or vehicle not otherwise specified or defined Horse 0-0-3 Elephant 0-8-0 Camel 0-4-0 Bicycle 0-2-0 Tricycle 0-1-0 Motor Bicycle 0-4-0 Motor Lorry 2-0-0 Car 1-0-0 Four wheeled spring cart 0-8-0 Horse or any other animal with a load 0-1-0	(a) Carriages, carts, employed by Govt or Municipal Council or licensed or registered by the said Council (b) Vehicles - whether owned or hired used for the passage or troops or conveyance of property (Govt) or the property of H H. the Maharaja duly certified as such by the controlling Authority (c) Vehicles (whether owned or hired) used for the passage of Military or police officers on duty or the conveyance or passage of any property or person in their custody duly certified as above.	on passing Toll Gate
	Buildings and lands	50 % of the house or land tax	Buildings which are the property of Municipality	In two equal instalments in advance in July and January of every year.

contd ,

Name of Tax.	Class of property liable.	Amount at which or rate at which classes liable.	Exceptions.	Time at which taxes - payable.
Professional Tax.	50% on the - professional Tax.			
Professional Tax.	On all professions - described in Schedule V of the Act. (64 XI)	In accordance with the bye-laws seperately ~~formed~~ framed		
General Sanitary Cess.	~~One Anna on~~ 2½ / of rental value buildings and 1/5 or 20% on the Professional tax ~~of~~ land tax			
Light Tax.	1/6 of the Tax on lands & - buildings and 1/5 or 20% on the professional Tax.			

~~Davangere City~~ Municipality ~~District~~ SC ... Dr. Refund Bill.

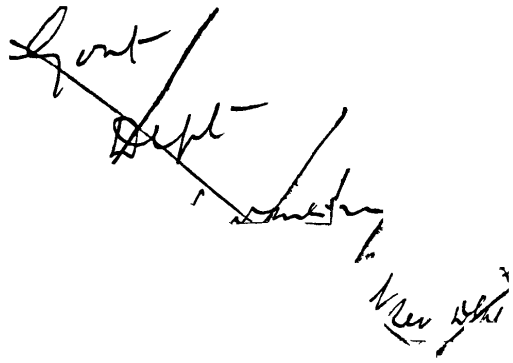
Name of Payee.	Amount to be refunded. Rs. A. P.	Grounds of refund.	Date on which the head of account to which the amount of refund is credited in Treasury Account.	Date on which the amount of s/c claimed for - under - which it is credited.	Remarks.

Certified that the amount have been credited in the account as shown above.

Treasury Officer. Municipal Commissioner.

Approved by the Municipal Council, Davangere at its special general meeting held on 17-4-48 vide resolution No 17

19/4/48 Municipal Commissioner, Davangere City Municipality



Immediate 11

No. 58-47-54

d 916/Genl

Records

Date 28-7-48

To

The Municipal Commrs/te

Davangere City Mlty

Davangere

(Through the President)

Subject Rules for Taxation under Section 49 (h) of the Mysore City Municipalities Act 1933 as amended from time to time

Sir, With reference to your letter No HC 140/47-48 dated 22nd May 1948, I am directed to return herewith the ~~bye laws~~ above rules framed for Taxation under Section 49 (h) of the Mysore City Municipalities Act 1933, and to observe that the term "bye laws" applied to these rules

seems to be a mistake, inasmuch as it is only under that can be framed under section 49(2) of the Nyasaland Municipalities Act and not bye laws, which come under Section 51 of the Act. In these circumstances, the notification published by you in the Nyasa Gazette calling for objections to the bye laws" is ultra vires and they cannot be styled "Rules and all the proposed formalities have to be gone through again under Section 49 of the Act, as it is not possible to validate mistakes by issuing a correction slip and sanctioning them as "Rules" I am to request you therefore to take needful action in the matter as stated above and to resubmit them for orders of Govt very early

2 I am to point out, in this connection, that in the schedule of taxes attached enumerating the kinds of taxes to be levied in the Municipality, the class of property

liable, the rate of levy exemptions to be given etc
It is not clear whether the schedule includes only such of the taxes as were in existence ~~what~~ when Devanpore was a Town Ply or whether fresh items are included If the schedule includes new items, Appropriate action will have to be taken by the Ply under Sections 64 and 65 of the Act in the first instance and after sanction is accorded when they will have to be included in the schedule and the above inclusion of the several taxes under the schedule cannot include new levy or the rate of imposition For example water tax is not levied

14

In Ann. Mtg. on profession tax
and Secondary lighting tax
and Sanitary Cess are not
levied on profession tax these
may be included and the
rules may be suitably to
enable Govt. to pass orders without
A separate statement showing the kinds of taxes levied, rates &
assessment it was a matter of Govt. to Govt.

for Secretary to Govt.
Revenue Dept.
22-7-48

15

DAVANGERE CITY MUNICIPALITY

No HC 140/4748 ML 58-47-55 MUNICIPAL OFFICES,
Encl 3 DAVANGERE
Dated 21st Aug ,1948

From

The Municipal Commissioner,
Davangere City Municipality
Davangere

GENERAL & REVENUE SECRETARIAT
24 AUG 1948
1587
MUNICIPAL BRANCH

To

The Secretary to Government,
Revenue Department,
Bangalore

No 218
Date

Subject -Regarding rules for taxation under Sec 49(h) of the City Municipalities Act 1933

Sir,

ML 7163 ✓ 210

1/ With reference to your letter No 916 dated 25th June 1948 on the above subject I have the honour to state that the "Taxation Byelaws" will be changed into "Taxation Rules" as per provision in Sec 49(h) of the City Municipalities Act and as per instructions in para one of the above letter and will be published calling for objections after the levy of new taxes and the revision by increase of the existing taxes is sanctioned by Government

58-47-55 ✓

2/ The Municipal Coundil have passed a resolution in a Special Meeting held on 14-8-48 to revise the existing taxes in increasing rates and levy fresh taxes A copy of that resolution is also herein enclosed

3/ Out of the Taxes proposed in Schedule A of the taxation rules a copy of which is herewith enclosed. "Light Tax" is a fresh tax which was not in force in Davangere Town Municipality The Municipality has to pay a sum of Rs 15,000/- to the Electrical Department for public lights provided in Municipal area In order to meet this expenditure, it is necessary to levy fresh tax as light tax The other resources of the Municipality are not sufficient to meet this expenditure

4/ The other taxes proposed in the Schedule were being levied in the Davangere Town Municipality hitherto Taxes on lands and buildings and on vehicles and animals, and ~~tax~~ tolls on vehicles entering the Municipal limits were being levied according to the scale and rates

p t o

provided in Town Municipalities Act They are now proposed to be levied in accordance with the scales and rates provided in City Municipalities Act

5) Water Tax on buildings and lands will be continued according to the existing rates at 50% of the said taxes Water tax on professional tax was being levied at 20% for the last 20 years in Davangere town Municipality It is now proposed to be levied at 50% on professional tax The expenditure of the water works Department - only the recurring expenditure comes up to Rs 60,000/- In order to meet this recurring expenditure the Municipality have to get more income in the form of General Water tax As water rate was being levied hitherto on professional tax and as the Municipality has to provide more funds for this item of expenditure sanction is necessary for the increase of water rate on professional tax from 20% to 50% of the said tax

6) General Sanitary cess was being levied at 0-2-0 per rupee on house tax, land tax and professional tax from the last 12 years The expenditure of the Sanitary Department of the Municipality has increased a good lot after the Municipality has been converted into City Municipality Levy of this tax at a higher rate is necessary in order to meet the expenditure that has increased by appointment of Health Officer, two more Health Inspectors and appoint of more Sweepers and Scavengers and increase of pay and salary of the existing staff All this is necessary as the Municipal area is increasing by forming and laying out more extensions In order to meet this increased expenditure it is proposed to levy general sanitary cess at 2½% on the rental value of buildings and at 20% on professional and land tax Therefore sanction is necessary for this increase of rate of general sanitary cess

7) Education cess at 0-2-0 per rupee is being levied according to a special Government order in their direction under Town Municipality Act It is proposed to continue this levy under the same Government order under the City Municipalities Act

Contd

8) In the above circumstances I request you kindly to obtain the early sanction of Government for the levy of taxes mentioned in the enclosed Schedule "A" and in accordance with the resolution of the Municipal Council, Copy of which is also ~~xxxxxxx~~ enclosed herewith in duplicate

I have the honour to be,
Sir,
Your most obedient servant,

Forwarded with compliments,

k s Jamhanna
President,
Davangere City Municipality

21/8/48

Municipal Commissioner,
Davangere City Municipality

16

~~[illegible]~~ in Town Municipalities Act They are now proposed to be

[illegible] in City

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Proceedings of the Special General Meeting of the Davangere City Municipality held on 14-8-1948 at 5 p m in the Council Hall of the City Municipal Office.

President

Sri K T Jambanna

x x x

Subject	Resolution
11 To consider letter No L 916 dated 28-6-'48, received from the Secretary to Government regarding taxation Byelaws	(A) It is resolved unanimously that the existing taxes namely (1) Taxes on buildings and lands as in Sec 64 (b) (i) of the City Municipalities Act (2) Tax on Vehicles and animals as in Sec 64 (b) (ii) (3) Tolls on vehicles entering the Municipal limits as in Sec 64 (b) (iii) (4) Water rate on buildings and lands and Professional tax as in Sec 64(b)(IX) and (5) Professional tax as in Sec 64(b) XI shall be continued to be levied and at the rates and other specifications shown in the schedule A of the rules framed under Sec 49 (n) of the Act, (B) It is further resolved that water rate on professional Tax levied at 20% shall be increased to 50% and continued to be levied, that general sanitary cess now levied at ~~annas~~ two per rupee on building and ~~a~~ land tax shall be continued to be levied at 2½% on the rental value of buildings and lands and 20% on the professional tax, and that education cess now levied at ~~as~~ annas two per rupee will be continued to be levied at the same rate on the same taxes, (C) It is further resolved that the light tax under Sec 64(b) X of the Act will be newly levied at 1% on the rental value of the buildings and lands and 20% on the Professional Tax, (D) It is further resolved that rules framed under Sec 49(H) of the City Municipalities Act are hereby approved and that they ~~as~~ may be published under Sec 65 clause B, containing the specifications mentioned in this resolution (Sd) K T Jambanna President

" Copy "

Nanjappa

25/8/48 Municipal Commissioner,
Davangere City Municipality

A SCHEDULE

Schedule showing the Existing and Proposed taxes of Davangere City Municipality

Sl No	Name of Tax	Class of property liable	Amount at which or rate at which classes liable				Exemptions
			Existing		Proposed		
			Description	Amount	Description	Amount	
1	2	3	4	5	6	7	8
1	Tax on Buildings	Buildings of all kinds falling in schedule I A(ii) 64 (1) of the Act	Taxes on buildings	A rate on houses at 8 annas for every Rs 100/- or portion of Rs 100/- on the market value up to Rs 2,000/- and annas 4 for every 100 rupees or portion of Rs 100/- of such value in excess of Rs 2,000/-		Six per cent on the annual letting value calculated for 10 months	1 Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the Tax 2 Buildings which are the property of the Municipality 3 Buildings exclusively used as places of public worship or for charitable, but not for residental, purposes' 4 Aided or unaided schools on the buildings of which no rent is charged by the owners

2	Taxes on land and Vacant sites	Lands and vacant sites of all kinds falling in schedule I - A (i) of the Act		At three annas per 100 Sq yds
3	Taxes on Vehicles and animals	All Vehicles and animals kept within Municipal limits for use	1 Four Wheeled carriage drawn by two horses on springs	Rs 3-0-0
			2 Two Wheeled on springs	3-0-0
			3 Horses over 13 hands	2-0-0
			4 Single Bullock Cart	2-0-0
			5 Double Bullock cart	2-0-0
			6 For every Bicycle	2-0-0

				Annas eight for every 100 Sq yds or part thereon
			1 Four wheeled carriages with springs Rs 10/- drawn by horses mules or bullocks	
			2 For every two wheeled carriage on springs or tyres drawn by a horse, mule, or bullock Rs 5/-	
			3 For two wheeled carriages with springs or tyres Rs 6/- drawn by two animals	
			4 Two wheeled-carts without springs or tyres Rs 4/- drawn by two animals	
			Rs 3/- drawn by single animal	
			5 For every bull or bullock as 8/-	
			6 Male Buffaloe Rs 0-8-0	
			7 Ass 0-8-0	
			8 Horse 2-0-0	
			9 Every Motor Bus Rs 60/-	
			10 Every Motor Lorry Rs 60/-	
			11 Every Motor Car Rs 30/-	

				9 Buildings used for native gymnasiums
				-do-
			1 Vehicles and animals the property of Government unless Government consents to the levy of the Tax	1
			2 Vehicles belonging to palace	
			3 Vehicles and animals belonging to the Municipality	
			4 Animals exempt from tax under Sec 25 of the Indian Volunteers Act 1869	
			5 Juvenile vehicles such as perambulator etc	
			6 Conveyances in transit staying with in Municipal limits not longer than 24 hours	
			7 Vehicles and animals belonging to officers of Municipality, provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council	

1	2	3	4	5	6	7	8.
						12 Every Motor bicycle 0.15/- 13 Bicycle Rs 2/- 14 Tricycle 3/- 15 Camel 6/- 16 Elephant 12/- 17 Goat 1/- 18 Kid Rs 0-2-0	
4	Toll on vehicles as aforesaid entering the Municipal limits but not liable to taxation under Sec 3	All Vehicles of the description given in column 4 entering the municipal limits, provided that not more than one payment of toll shall be demanded in respect of any vehicle or cart in any one period of 24 hours counted from sunrise to sunrise	1 On every four wheeled carriage or springs car 0- 6-0 2 -do- two wheeled 0- 1-6 3 Hackney or carts drawn by bullocks, Horse Ass or Mule even laden 0- 4-0 4 -do- unladen 0- 2-0 5 Buffaloe, Mule or Bullock laden 0- 0-9 6 Horse over 13 hands laden or ridden 0- 0-9 7 On every Elephant 0-12-0 8 Camel 0- 1-6 9 Motor Car 0- 6-0 10 Motor Lorry 1- 0-0 11 Cycle 1- 0-0			1 Every laden cart or other vehicle (not power drawn) not otherwise specified Rs 0-4-0 2 Every unloaded cart or venicle not otherwise specified or defined as 2/- Elephant 0-8-0 Camel with load 0-4-0 Bicycle 0-2-0 Tricycle 0-2-0 Motor Bicycle 0-4-0 Bus or Motor Lorry 2-0-0 Car 1-0-0 Four Wheeled spring cart 0-8-0 Horse or any other animal with a load 0-1-0	(a) Carriages carts, employed by Govt or Municipal Council or licensed or registered by the said Council (b) Vehicles (whether owned or hired) used for the passage or troops or conveyance of property (Govt) or H.H. the Maharaja duly certified as such by the Controlling Authority (c) Vehicles (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of

				animal with a load	0-1-0
					police officers on duty or the conveyance or passage of any property or person in their custody duly certified as above
5 Water Tax	Buildings and lands	Professional Tax	50% 20	50% of the house or land Tax 50% on professional Tax	Buildings which are the property of Municipality
6. Professional Tax	On all professional described in schedule V of the Act (64 XI)	Professional Tax	Vide Schedule of Town Municipal Act of 1933	Vide schedule V of City Municipalities Act 1933 in accordance with the rules separately framed	
7 General Sanitary Cess	0-2-0 per rupee of House Tax, Professional tax & land Tax		At 0-2-0 annas per rupee of house Tax, Professional and land Tax	2½% on the rental value of the buildings calculated for 10 months 1/5 or 20% on Professional & land tax	
8 Light Tax				1/6 of the Tax on buildings and 1/5 or 20% on the professional tax and land tax	
9 Education cess	At annas two per rupee of Tax		At 0-2-0 per rupee of house Tax	At two annas per rupee of house tax land tax and professional tax	

Approved by the Council vide resolution No 11 dated 14/8/48

21/8/48

Municipal Commissioner

Professional Tax	Vide Schedule of Town Municipal Act of 1933	Vide schedule V of City Municipalities Act 1933 in accordance with the rules se-

L 2464/ml58-47-56 21 [illegible]

9-9-48

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(~~Continuation~~ *sheet draft form*)

To

The Ml Comnr.

Davangere City Mlty

(Through the Pdt.)

Subject Levy of taxes in Davangere City Mlty

Sir,

With reference to your letter ~~dtd~~ NO/4 C 1409/47-48 dated the 21st August 1948 on the above subject, I am directed to state that the proposals involve the levy of new taxes and revision of existing taxes by way of increasing them and the observance of the formalities by the Davangere City Mlty, prescribed in Section 65 ~~of~~ read with Section

WD 0565—GPB—22 500—8 11 38

Zt 22

49 (R)

~~(49=(b))~~ - g The Purpose of Municipalities Act 1933 are necessary though the proposals were returned nearly two months back, ~~it will~~ this office No L 916 dated 25-th June 1968 it is seen that no action has been taken by the Mdly to observe the above mentioned formalities and sanction is sought to this levy, which is ~~in~~ the views of the taxes affect the public and some new ones are proposed like levies, such as Lighting tax Etc, the rate payers should have previous information of the levy and they should be given opportunities to file their objections, as otherwise there might be serious complaints later on & the levy would itself become invalid

2 In these circumstances, I am to request that necessary action may be taken ~~immediately~~ according the provisions of the Act & the proposals (which are twenty ~~six~~ in number) may be returned ~~to this office~~ for consideration and orders of Govt-

Thanks

for Secy to Govt

Rev Dept-

23 ~~22~~

~~23~~

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 2464/mh 58-47-56 **General and Revenue Secretariat,**

Dated Bangalore, 9 **Sept.** *194* 8

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue ~~XXXXXX~~ *Department*

To

The Municipal Commissioner,
Davangere City Municipality,
THROUGH THE PRESIDENT

SIR,

Subject - Levy of taxes in Davangere City Municipality.

With reference to your letter No.H C.140/47-48 dated the 21st August 1948 on the above subject, I am directed to state that the proposals involve the levy of new taxes and revision of existing taxes by way of increasing them and the observance of the formalities by the Davangere City Municipality, prescribed in Section 65 read with section (~~45~~ 47-(h) of the Mysore City Municipalities Act 1933 is necessary. Though the proposals were returned nearly two months back, ~~xx~~ with this office No L.916 dated 25th June 1948, it is seen that no action has been taken by the Municipality to observe the above-mentioned formalities and sanction is sought to their levy, which is ultra vires. As the taxes affect the public and some new ones are proposed to be levied, such as lighting tax etc., the rate-payers should have previous intimation of the levy and they should be given opportunities to file their objections, as otherwise there might be serious complaints later on and the levy would itself become invalid.

2. In these circumstances, I am to request that necessary action may be taken immediately according to the provisions of the Act and the proposals (which are herewith returned) retransmitted for the consideration and orders of Government.

Yours faithfully,

for Secretary to Government
Revenue Department

Mh. 86-48-45 Ml 3151 24 23

DAVANGERE CITY MUNICIPALITY

No Hc 140/47-48
Encl 13

MUNICIPAL OFFICES
DAVANGERE
Dated 18th Oct, 1948.

From

The Municipal Commissioner,
Davangere City Municipality,
Davangere.

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

With reference to your letter No.L.2464/Ml 58-47-56 dated 9th September 1948, regarding the levy of taxes, I have the honour to state that the "taxation byelaws" have been changed into "Taxation Rules" as per provision in Section 49(h) of the City Municipalities Act and as per instructions in para one of your letter No 916 dated 25th June 1948.

The Municipal Council at their Special General meeting held on 14-8-'48 have approved the taxation rules framed under Sec.49(h).

Notification No.G C.143/48-49 dated 13-9-'48, calling for objections in this behalf as required in Sec.65(b) was published in the Mysore Gazette and also in the Municipal office and the public Offices and Associations at Davangere. No objections have been received in this office.

This subject was placed before the Council at their Special General Meeting held on 14-10-'48 when it was resolved that sanction of Government may be obtained for the taxation rules framed under Section 49(h) read with Sec.65(b) of the City Municipalities Act VII 1933 since no objections have been received Copies of the resolutions and copy of the notification calling for objections and two copies of Taxation rules with two schedules are herein enclosed for kind information.

I, therefore, request that sanction of Government may kindly be obtained to the taxation Rules framed by the Municipal Council.

I have the honour to be,
Sir,
Your most obedient servant,

18/10/48
Municipal Commissioner,
Davangere City Municipality

Forwarded with compliments
President,
Davengere city Municipality

25

Proceedings of the Special General Meeting of the Davangere City Municipality held on 14-8-'48 at 5 p.m. in the Council Hall of the City Municipal Office.

Preaident Sri K T. Jambanna.

x x x

Subject	Resolution:
11 To consider letter No L.916 dated 28-6-'48 received from the Secretary to Government regarding taxation Byelaws	A It is resolved unanimously that the existing taxes namely (1) Taxes on buildings and lands as in Sec.64(b)(i) of the City Municipalities Act. (2) Tax on Vehicles and animals as in Sec 64(b)(ii) (3) Tolls on Vehicles entering the Municipal limits as in Sec.64(b)(iii) (4) Water rate on buildings and lands and professional tax as in Sec.64(b)(ix) and (5) Professional tax as in Sec.64(b) XI shall be continued to be levied and at the rates and other specifications shown in the Schedule A. of the rules framed under Sec.49 (h) of the Act,
	B. It is further resolved that water rate on professional Tax levied at 20% shall be increased to 50% and continued to be levied, that general sanitary cess now levied at annas two per rupee on building and land tax shall be continued to be levied at 2½% on the rental value of buildings and lands and 20% on the professional tax, and that education cess now levied at annas two per rupee will be continued to be levied at the same rate on the same taxes,
	C It is further resolved that the light tax under Sec 64(b) X of the Act will be newly levied at 1% on the rental value of the buildings and lands and 20% on the professional Tax,
	D It is further resolved that rules framed under Sec.49(h) of the City Municipalities Act are hereby approved and that they may be published under Sec 65 clause B, containing the specificatinns mentioned in this resolution.

" Copy "

(Sd) K.T Jambanna

President

18/10/48 Municipal Commissioner,
Davangere City Municipality.

26 25

No.G.C. 143/48-49

City Municipal Office,
Davangere,
Dated 13th September 1948.

Notification

Notice is hereby given under Section 65 (b) of the City Municipalities Act of 1933 as amended from time to time to the inhabitants of the City Municipality of Davangere that the Municipal Council desire to impose and have prepared drafts Rules for the purpose under Sec.65(a) and Sec.49(h) of the said act for the levy of ~~xx~~ the taxes viz., Lighting tax (to be imposed afresh) and other taxes (to be revised) as shown in the schedule appended to the draft Rules, in the place of the existing taxes menticned in columns 4 and 5 of the schedule thereto, which also shows the details of the existing and proposed taxes, and the draft Rules are kept in the Municipal Office for inspection by the Public on all working days during office Hours 11 A M to 5 p.m.

Any inhabitant of the Municipality desiring to object to the imposition of the fresh Taxes of the Revision of the existing taxes or the amount or Rate proposed or to the class of person or property to be made liable thereto or to any exemptions proposed, may within one month, from the date of this Notice, send his objections if any in writing to the Municipal Commissioner and objections received after one month from this date will not be taken into consideration.

Sd/- K Rangappa.

Municipal Commissioner,
Davangere City Municipality

' Copy "

K Rangappa
18/10/48. Municipal Commissioner,
Davangere City Municipality

Proceedings of the Special General meeting of the Davangere City Municipal Council held on 14-10-'48 at 5 p m in the Council hall of the City Municipal office.

President: Sri K.T. Jambanna.

x x x

	Subject	Resolution
1	To obtain sanction of Government for the taxation rules framed under section 49(h) read with section 65(a) of the Mysore City Municipalities Act as amended from time to time, since no objections have been received in response to the notification No.G.C.143/48-49 published on 13th Sept.,1948.	Resolved that sanction of Government may be obtained, for the Taxation rules framed under Sec 49(h) read with sec 65(a) of the City Municipalities Act VII 1933, since no objections have been received.

(Sd) K.T. Jambanna

President

" Copy "

18/10/48 Municipal Commissioner,
Davangere City Municipality

SCHEDULE B

agere City Municipality — Refund Bill

No.of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed for refund is credited in Treasury Account	The head of account under which it is credited	Remarks.

Certified that the amount have been credited in the account as shown above

TREASURY OFFICER

MUNICIPAL COMMISSIONER

A SCHEDULE

Schedule showing the Existing and proposed taxes of Davangere City Municipality

Serial Number	Name of Tax	Class of property liable	Amount at which or rates at which classes liable				Exemptions	Time at which taxes payable
			Existing		Proposed.			
			Description	Amount	Description	Amount		
1	2	3	4	5	6	7	8	9
1.	Tax on Buildings	Buildings of all kinds falling in schedule I A(ii) 64(i) of the Act	Taxes on buildings	A rate on houses at 8 annas for every Rs.100 or portion of Rs.100/- on the market value up to Rs.2,000/-and annas 4 for every 100 rupees or portion of Rs.100 of such value in excess of Rs.2,000/-	Six per cent on the annual letting value calculated for 10 months		1 Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax. 2 Buildings which are the property of the Municipality. 3 Buildings exclusively used as places of public worship or for charitable, but not for residental, purposes. 4 Aided or Unaided schools on the buildings of which no rent is charged by the owners. 5. Buildings used for native Gymnasiums	In two equal instalments in advance payable in July and January every year.

2. Taxes on Lands and Vacant sites.	Land and Vacant sites of all kinds falling in schedule 1 -a(i of the Act			At three annas per 100 sq yds		for every 100 sq yds or part thereof	-do-
3 Taxes on Vehicles animals	All Vehicles and animals kept within Municipal limits for use.	1 Four Wheeled carriage drawn by two horses on springs	Rs	3-0-0	1.Four wheeled carriages with springs Rs.10/- drawn by horses mules or bullocks	1 Vehicles and animals the property of Government unless Government consents to the levy of the Tax	
		2. Two wheeled on springs		3-0-0	2. For every two wheeled carriage on springs or tyres drawn by a horse, mule or bullock Rs 5/-	2 Vehicles belonging to HH palace	
		3 Horses over 13 hands		2-0-0		3. Vehicles and animals belonging to the Municipality	
		4 Single Bullock Cart		2-0-0		4 Animals exempt from tax under Sec 25 of the Indian Volunteers Act 1869	
		5 Double Bullock Cart		2-0-0	3 For two wheeled carriages with springs or tyres Rs.6/ drawn by two animals Rs 4/- drawn by two single animals	5 Juvenile Vehicles such as perambulator etc	
		6 For every Bicycle		2-0-0	4 Two wheeled carts without springs or tyres Rs 4/-drawn by two animals Rs 3/-drawn by single animal.	Conveyances in transit staying with in Municipal limits not longer than 24 hours	
					5 For every bull or bullock as 8/-	7 Vehicles and animals belonging to officers of Municipality, provided that not more than one vehicle shall exempted without the special permission of the Municipal Council.	
					6 Male buffaloe Rs.0-8-0	8 Horse motor cars etc, registered under the Motor Road Traffic Taxes Act	
					7 Ass 0- 8-0		
					8.Horse 2- 0-0		
					9. Every Motor Car 60/-		
					10. Every Motor Lorry Rs.60/-		

p.t.o.

5. Water Tax	Buildings and lands	Professional Tax	50% ~~50~~	50% of the house or land Tax ~~50 on prof. Tax~~	on cut, or the blive, ace or assage of a roperty or erson in their ietod, duly ertified as above Buildings which are the property of Municipality	~~Ed to the Tax as under the Road~~ Profession Taxes Act In two equal instalments in advance in Jul, January every year
6. Professional Tax	On all professional described in schedule V of the Act (64 of	Professional Tax	Vide Schedule ~~of the Municipal Act~~ of 1933	Vide schedule V of the City Municipalities Act 1933 in accordance with the rules separately framed and sanctioned vide G.O No D2794-5/M1 80-48-20 dated 16th Sept., 1948		
7 General Sanitary Cess	0-2-0 per rupee of House Tax, ~~Profe-ssional tax~~ & land		At 0-2-0 annas per rupee of house tax, ~~Professional~~ and land Tax.	2½% on the rental value of the buildings calculated for 10 months ~~1/5 or 20% on profe-ssional~~ & land tax		
8. Light Tax				1/6 of the Tax on buildings and ~~1/5 or 20% on the profes-sional tax and~~ land tax		
. Education cess.	At annas 2 per rupee of Tax.		At 0-2-0 per rupee of house tax	At two annas per rupee of house tax, land tax and professional tax		

13/9/48

Municipal Commissioner,
Davangere City Municipality

2	3	4	8

4. Toll on Vehicles as aforesaid entering the municipal limits but not liable to taxation under sec 3	All Vehicles of the description given in column 1 entering the municipal limits, provided that not more than one payment of toll shall be demanded in respect of any vehicle or cart in any one period of 24 hours counted from sun-rise to sun-rise	1 On every four wheeled carriage or springs car 0- 6-0 2. -do- two wheeled 0- 1-6 3 Hackney or carts drawn by bullocas horse, ass or Mule even laden 0- 4-0 4 -do- unladen 0- 2-0 5 Buffaloe, Mule or Bullock laden 0- 0-3 6 Horse over 13 hands laden or ridden 0- 0-3 7 On every elephant 0-12-0 8 Camel 0- 1-6 9 Motor Car 0- 6-0 10 Motor Lorry 1- 0-0 11 Cycle 1- 0-0	11 Every Motor Car as 30 12 Every Motor bicycle 15/- 13 Bicycle 2/- 14 Tricycle 3/- 15 Camel 6/- 16. Elephant - 12/- 17 Goat 1/- 18 Kid -2-0

1 Every laden cart or other vehicle (not power drawn) not otherwise specified	0-4-0	(a) Carriages carts, employed by Government or Municipal Council or licensed or registered by the said Council
2 Every unloaded cart or vehicle not otherwise specified or defined	0-2-0	
Elephant	0-8-0	
Camel with load	0-4-0	(b) Vehicles (whether owned or hired) used for the passage or troops or conveyance of property (Govt) or the property of H H the Maharaja duly certified as such by the controlling Authority
Bicycle	0-2-0	
Tricycle	0-2-0	
Motor Bicycle	0-4-0	
Bus or Motor Lorry	2-0-0	
Car	1-0-0	
Four wheeled spring cart	0-8-0	
Horse or any other animal with a load	0-1-0	(c) Vehicles (whether owned or hired) used for the passage

(d) The mate

DAVANGERE CITY MUNICIPALITY

31

No. H C 140/47 48
Encl

MUNICIPAL OFFICES,
DAVANGERE.
Dated 20th Nov, 1948

From

The Municipal Commissioner,
Davangere City Municipality,
Davangere

To

The Secretary to Government,
Revenue Department,
Bangalore

Subject -Rules for taxation framed under Section 49 (h) of the City Municipalities Act 1933

Sir,

I have the honour to invite kind reference to this office letter No H C 140/47-48 dated 18-10-'48 on the above subject and request you kindly to obtain sanction of Government to the taxation rules framed by the Municipal Council

I have the honour to be,
Sir,
your most obedient servant,

20/11/48
Municipal Commissioner,
Davangere City Municipality

Forwarded with compliments

President,
Davangere City Municipality

Submd the main file has been submitted to the Minister for city mcpties & Muzrai on 22/11/48, the Diary no being 3157

28/11

22-11-48

DIRECTOR FOR CITY MUNICIPALITIES AND MUZRAI
No 2075
Date 30-11-1948

In favour of returning the Minister's orders on the main file & returning the same

P A to Hon'ble Minister for Revenue

29-11-48

52

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 3151

General and Revenue Secretariat

( )

the *194*

Date of issue 8-12- 1948

Signed by Sri G C Rao

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

(Schedules A & B rules follow)

Section MK

File No 86-48

Serial No 46

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—Correspondence ending with letter No H C 140/47-48 dt 18 10 48 from the mnl comm, Davangere city mnlp, requesting sanction to the 'Taxation Rules" framed by the mncl, under Section 49 (b) of Mysore city mnlties Act 1933 ~~read with Sec 65 thereof~~ and ~~Order thereon—No.~~ adding that no objections were received in response to the notification issued in this behalf -

order no 6217-8 dt 8-12-48

The above rules are approved and appended to this order

The mnl comm,

Davangere city mnlp

Bd 33

is requested to send half a dozen printed copies of the Rules for record and reference in the Secretariat

for
Lor Secy to Govt
Mlle Revd Deptt

To the me comm, Dawangue esp mlle thro the Dept

The comptroller to Govt

List of Enclosures

Copied by

Examined by

WD 04162—GPB—60 000—23 10 41

TAXATION RULES

In supersession of all the Bye-laws now in force on this subject the following rules for the imposition of taxes in Davangere City Municipality are framed under Sec.49 (h) of the City Municipalities Act VII of 1933, by the Davangere City Municipality.

Taxes and exemptions.

1. The Municipality shall levy the taxes and recognise the exemptions specified in the Schedule A hereto annexed The taxes shall be payable on the dates indicated against them in column 6 of the Schedule.

2. How taxes may be collected:- The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them as provided in Chapter VIII of the City Municipalities Act.

3. Remissions:- Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship to the rate payer and in cases coming under Sec.84 (2) of the City Municipalities Act.

4. Claim for refund when not entertainable:- No claim for refund of any sum paid to the Municipality on account of any tax other than Octroi, shall be entertained, unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

(a) Octroi Refunds -Octroi Refunds shall be regulated by the Bye-laws framed separately under Sec. 51 (k) of the City Municipalities Act.

5. Payment of refund when not to be made - No sum shall be refunded unless the person. entitled to it. applies for payment within three months of delivery to him of notife of the refund having been duly authorised. In such notice. the period within

which

which the refund must be demanded shall be always stated.

6. Order for payment of refund to be written on bill form:- Every order for a refund shall be written, on a bill in the form given in Schedule B.

7. Refund on account of vacancy of buildings and land:- Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under section 81 of the City Municipalities Act.

8. Refund of amount paid on account of animal and Vehicle Tax:- Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(a) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year.

(b) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's workshop during the whole of the half year.

(c) If the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

9. Method of calculating liability to Tax:- When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be for the aggregate number of days in the said two or more periods.

10. Vehicles or animals changing hands:- If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year.

11. Liability of transferor and transferee to rates and cesses until

notice is given:-When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises.

12. Persons liable in case of death - In the event of the death of any person, whose name shall have been entered as owner in the Assessment list under section 96 of the ~~Regulation~~ Act, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Municipal Commissioner, who on being satisfied, shall enter the name of such transferee of title as owner in the Assessment list. If two or more persons prefer rival claims to the same property, the Municipal Commissioner may either pass a decision himself or refer the question for the decision of the Municipal Council, who may recognise any claimant, or refer the claimants to a Civil Court, as they think fit. If at any time after a decision by the Municipal Commissioner or the Municipal Council, as the case may be, any person produces a probate, letters of administration, a decree or other orders of Court, declaring such person as the heir of the deceased, the name of such person as owner shall be substituted in the Assessment list for any other name that may have been entered.

13. Entry in Assessment list on Sub-Division - When any property is sub-divided on application being made to the Municipality intimating such subdivision, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment ~~x~~ list, as if it were separate property.

14. How is bill prepared and issued:- All bills under section 95 (2) shall be prepared from the Assessment lists and from information obtained by process in accordance with the rules issued under section 49 (h) be issued under the signature of the Revenue Officer.

15.- Who to dispose of objections to Municipal Bills - The chairman of the Managing Committee, is hereby appointed to dispose of objections to the Municipal Bills under section 96 (1) & (b). Below each petition of objection, he shall record his decision with reason in writing and submit the same to the Managing Committee without delay.

16. Suspension of process for recovery when notice of vacancy is received:-

When a notice of vacancy has been received under section 91 process for recovery of the dues of the current year or instalment period, may be suspended till final orders passed on the notice.

17. Owner shall give notice of re-occupation - When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the Municipal Council the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

18. Notice fees -For every notice of demand issued under sub-section 3 of the Section 95 of the Act Regulation, fees shall be levied at the following rates -

Amount of Tax.	Fees.
If the amount due is less than Rs. 5/-	Rs. 0-2-0
If the amount is not less than Rs.5/- but less than Rs. 10/-	0-4-0
If the amount is not less than Rs.10/- but less than Rs. 50/-	0-6-0
If the amount is not less than Rs. 50/- but less than Rs. 100	0-8-0
If the amount is Rs. 100/- and above	1-0-0

19. Warrant Fees -For every distraint made under Sub-Section 5 of Section 96 of the Act, Regulation fees shall be levied at the following rates:-

Amount.	Fees.
If the amount distrained is less than Rs.10/-	Rs 1-0-0
If the amount is not less than Rs.10/- but less than Rs. 50/- ...	2-0-0
If the amount is Rs. 50/- and above ...	3-0-0

When peons are kept in charge of property distrained, an additional fee of 12 annas per peon for each day shall be levied.

20. Maintenance rates -Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (5) of section 96 of the Act, Regulation namely.

Sl No.	Description o Live Stock	Cost for supply of fodder for each head of live-stock per day or fraction of a day.	Cost of watering each hea or live-stock per day or a fraction of a day.	Total. Rs. A.P.
1.	Elephant	3 (0	Included in the amount shown in column 3.	3 0 0
2.	Camel	2 (0		2 0 0
3.	Buffalo	1 0 0		1 0 0
4.	-do Calf	0 8 0		0 8 0
5.	Bullock or Cow	1 0 0		1 0 0
6	Heifer or calf	0 8 0		0 8 0
7	Sheep or Goat	0 8 0		0 8 0
8.	Kid	0 4 0		0 4 0
9.	Horse	1 0 0		1 0 0
10.	Foal	0 4 0		0 4 0
11.	Donkey (either young o grown)	0 8 0		0 8 0
12	Pig	0 8 0		0 8 0
13	Birds of all kinds	0 4 0		0 4 0

Provided that no rate shall be charged where the owner of any such live-stock, pays the full amount of the Municipal dues and receives back such live-stock, within three hours from the time of their seizure.

21. Who may receive payments for Municipality - The Municipal Council or a person authorised by the Municipal Council is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22. When the Municipal dues may be written off - Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable, if after they have been outstanding for at least a year, in the case of sums less than Rs.5/- and three years in other cases, if the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

23 When the Municipal Commissioner may remit distress fees - The Municipal Commissioner may remit the whole or any part of any fee chargable for distress - (a) if the property distrained

is found to be devoted to religious or charitable purposes

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) If a bill presented is found to have been presented by mistake.

(e) if the defaulter satisfied the Municipal Commissioner that his fault was due to some accident or mistake;

(f) if the Municipal Commissioner is otherwise satisfied to do so.

Approved by the Municipal Council, Davangere at its Special General Meeting held on 14-8-'48 vide Resolution No. 11.

13/9/48

Municipal Commissioner,
Davangere City Municipality.

having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

A. SCHEDULE.

Schedule showing the Existing and proposed taxes of Davangere City Municipality.

Serial Number.	Name of Tax.	Class of property liable.	Amount at which or rates at which classes liable.				Exemptions.	Time at which taxes payable
			Existing		Proposed.			
			Description.	Amount	Description	Amount.		
1	2	3	4	5	6	7	8	9
1.	Tax on Buildings.	Buildings of all kinds falling in schedule I A(ii) 64(i) of the Act.	Taxes on buildings.	A rate on houses at annas for every Rs.10 or portion of Rs.100/- on the market value up to Rs.2,000/- and annas 4 for every 100 rupees or portion of Rs.100 of such value in excess of Rs.2,000/-		Six per cent on the annual letting value calculated for 10 months.	1. Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax. 2. Buildings which are the property of the Municipality 3. Buildings exclusively used as places of public worship or for charitable, but not for residental, purposes. 4. Aided or unaided schools on the buildings of which no rent is charged by the owners. 5. Buildings used for native gymnasiums.	In two equal instalments in advance payable in July and January every year.
2.	Taxes on Lands and Land and Vacant si. Vacant			At three annas per 100 Sq yds		Annas eight for every 100 sq.yds or part thereof.	-do-	-do-

	land and Vacant sites.	Vacant sites of all kinds falling in schedule I-A(of the Act	At three annas per 100 Sq yds.		Annas eight for every 100 sq.yds or part thereof.	-do-	-do-
3.	Taxes on Vehicles & animals	All Vehicles and animals kept within Municipal limits for use.	Four Wheeled carriage drawn by two horses on springs.	Rs. 3-0-0	1 Four wheeled carriages with springs Rs.10/- drawn by horses mules or bullocks.	1. Vehicles and animals the property of Government unless Government consents to the levy of the Tax	
			2. Two Wheeled or springs	3-0-0	2. For every two wheeled carriage on springs or tyres drawn by a horse, mule or bullock Rs.5/-	2. Vehicles belonging to pk palace	
			3. Horses over 13 hands.	2-0-0	3. For two wheeled carriages with springs or tyres Rs.6/- drawn by two animals Rs.4/- drawn by two single animals	3. Vehicles and animals belonging to the Municipa	
			4 Single Bullock Cart	-0-0	4.Two wheeled carts without springs or tyres Rs.4/-drawn by two animals Rs.3/-drawn by single animal	4 Animals exempt from ta under Sec.25 of the Indian Volunteers Act 1869.	
			5 Double Bullock Cart	2-0-0	5. For every bull or bullock as 8/-	5. Juvenile Vehicles such as perambulator etc	
			6. For every Bicycle	2-0-0	6. Male buffaloe Rs.0-8-0	6. Conveyances in transit staying with in Municipal limits not longer than 24 hours.	
					7. Ass 0- 8-0	7. Vehicles and animal belonging to officers of Municipality, provided that not more than one vehicle shall exempted without the special permission of the Municipal Council.	
					8. Horse 2- 0-0		
					9. Every Motor Car 60/-		
					10. Every Motor Lorry Rs.60/-		

Motor cars the ... registered ... the Motor ... Road ... Taxation Act

p.t.o.

... stated ... to taxes ...

5. Water Tax	Buildings and lands.	Professional Tax	50%	50% of the house and land Tax. ~~50% on Professional Tax.~~	on duty of the conveyance or passage of a property for a person in their custody duly certified as above. Buildings which are the property of Municipality.
6. Professional Tax	On all Professional described in schedule VI of the Act (64 XI)	Professional Tax	Vide Schedule of Town Municipal Act of 1933.	Vide schedule V of City Municipalities Act 1933 in accordance with the rules separately framed and sanctioned vide G. No: L2794-5/M1.86-48-20 dated 16th Sept., 1948.	In two equal instalments in advance in July & January every year
7. General Sanitary Cess.	0-2-0 per rupee House Tax, ~~Professional tax~~ & land Tax		At 0-2-0 annas per rupee of house Tax, ~~Professional~~ and land Tax	2½% on the rental value of the buildings calculated for 10 months. ~~1/6 or 20% on professional~~ & land tax.	
8. Light Tax				1/6 of the Tax on buildings and ~~1/6 or 20% on the professional tax~~ and land tax	
9. Education cess.	At annas two per rupee of Tax		At 0-2-0 per rupee of house tax.	At two annas per rupee of house tax, land tax and professional tax	

13/9/48

Municipal Commissioner,
Davangere City Municipality.

2	3	4	5	6	7	8	9
4. Toll on Vehicles aforesaid entering the municipal limits but not liable to taxation under Sec.3	All Vehicles - of the description given in column 4 entering the municipal limits, provided that not more than one payment of toll shall be demanded in respect of any vehicle or cart in any one period of 24 hour counted from sun-rise to sun-rise.	3 1 On every four wheeled carriage or springs car 0- 6-0 2 -do- two wheeled 0- 1-6 3. Hackney or carts drawn by bullocks, Horse, Ass or Mule even laden .. 0- 4-0 4 -do- unladen 0- 2-0 5 Buffaloe, Mule or Bullock laden 0- 0-9 6. Horse over 13 hands laden or ridden 0- 0-9 7 On every elephant 0-12-0 8 Camel 0- 1-6 .Motor Car 0- 6-0 Motor Lorry 1- 0-0 1- 0-0			11. Every Motor Car Rs.30 12. Every Motor bicycle Rs.15/- 13. Bicycle Rs. 2/- 14. Tricycle 3/- 15. Camel 6/- 16. Elephant -- 12/- 17. Goat 1/- 18. Kid Rs 0-2-0 1 Every laden cart or other Vehicle (not power drawn) not otherwise specified Rs 0-4-0 2. Every unloaded cart or vehicle not otherwise specified or defined Rs 0-2-0 Elephant Camry 0-8-0 Camel with load 0-4-0 Bicycle 0-2-0 Tricycle 0-2-0 Motor Bicycle 0-4-0 Bus or Motor Lorry 2-0-0 Car 1-0-0 Four wheeled spring cart 0-8-0 Horse or any other animal with a load 0-1-0	(a) Carriages carts, employed by Government or Municipal or Council or licensed or registered by the said Council. (b) Vehicles (whether owned or hired) used for the passage or troops or conveyance of property (Govt) or the property of H H the Maharaja duly certified as such by the controlling Authority (c) Vehicles (whether owned or hired) used for the passage of Military or police officers.

SCHEDULE B.

Davangere City Municipality — Refund Bill

No of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed for refund is credited in Treasury Account	The head of account under which it is credited	Remarks

Certified that the amount have been credited in the account as shown above

TREASURY OFFICER

MUNICIPAL COMMISSIONER.

TAXATION RULES

In supersession of all the Bye-laws now in force on this subject the following rules for the imposition of taxes in Davangere City Municipality are framed under Section 49(h) of the Mysore City Municipalities Act VII of 1933, by the Davangere City Municipality

TAXES & EXEMPTIONS

1 The Municipality shall levy the taxes and recognise the exemptions specified in the Schedule A hereto annexed The taxes shall be payable on the dates indicated against them in column 9 of the Schedule

2 How taxes may be collected The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municiplity either departmentally by their own agency or otherwise, as may from time to time seem expedient to them as provided in Chapter VIII of the City Municipalities Act

3 Remissions Subject to the sanction of Government, remission may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship to the rate payer and in cases coming under Section 81(2) of the City Municipalities Act

4 Claim for refund when not entertainable. No claim for refund of any sum paid to the Municipality on account of any tax other than Octroi, shall be entertained, unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

(a) Octroi Refunds Octroi refunds shall be regulated by the Bye-laws framed separately under Section 51(k) of the City Municipalities Act.

5 Payment of refund when not to be made No sum shall be refundable unless the person, entitled to it, applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6. Order for payment of refund to be written on bill form Every order for a refund shall be written on a bill in the form given in Schedule B.

7 Refund on account of vacancy of buildings and land Refund on account of vacancy of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions unde Section 81 of the City Municipalities Act

8 Refund of amount paid on account of animal and vehicle Tax Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid

(a) If he hasowned or been in charge of the vehicle or animal for not more than thirty days in the half year

(b) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's workshop during the whole of the half year.

(c) If the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9. Method of calculating liability to tax When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be for the aggregate number of days in the said two or more periods

10- Vehicles or animals changing hands If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the sai vehicle or animal, if it changes hands during the currency of the saif half year

11 Liability of transferer and transferee to rates and cesses until notice is given When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises

12 Persons liable in case of death In the event of the death of any person, whose name shall have been entered as owner in the Assessment list under Section 78 of the Act, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Municipal Commissioner, who on being satisfied, shall enter the name of the such transferee of title as owner in the Assessment list If two or more persons prefer rival claims to the same property, the Municipal Commissioner may either pass a decision himself or refer the question for the decision of the Municipal Council, who may recognise any claimant, or refer the claimants to a Civil Court, as they think fit If at any time after a decision of the Municipal Commissioner or the Municipal Council, as the case may be, any person produces a probate, letters of administration, a decree or other orders of Court, declaring such person as the heir of the deceased, the name of such person as owner shall be substituted in the Assessment list for any other name that may have been entered

13. Entry in Assessment list on Sub-Division. When any property is sub-divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment list as if it were separate property

14 How is bill prepared and issued All bills under Section 95(2) shall be prepared from the Assessment lists and from information obtained by process in accordance with the rules issued under Section 49(h) under the signature of the Revenue Officer

15 Who to dispose of objections to Municipal Bills The Chairman of the Manging Committee, is hereby appointed to dispose of objections to the Municipal Bills under Section 96(1) & (b) Below each petition of objection, he shall record his decision with reason in writing and submit ~~it~~ the same to the Managing Committee without delay

16 Suspension of process for recovery when notice of vacancy is ~~received~~ received. When a notice of vacancy has been received under Section 81 process for recovery of the dues of the current

year or instalment period, may be suspended till final orders passed on the notice

17 Owner shall give notice of re-occupation When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the Municipal Council the date of subsequent re-occupation and failing this. shall not be entitled to any refund. if it be found that his premises have been re-occupied during the year or instalment period

18 Notice fees For every notice of demand under Sub-section 3 of the Section 95 of the Act, fees shall be levied at the following rates.-

Amount of tax.	Fees. Rs
If the amount due is less than Rs 5/-	0-2-0
If the amount is not less than Rs 5/- but less than Rs 10/-	0-4-0
If the amount is not less than Rs 10/- but less than Rs 50/-	0-6-0
If the amount is not less than Rs 50/- but less than Rs.100/-	0-8-0
If the amount is Rs 100 and above	1-0-0

19 Warrant Fees For every distraint made under sub-sectic 5 of Section 96 of the Act. fees shall be levied at the following rates -

Amount	Fees Rs
If the amount distrained is less than Rs 10/-	1-0-0
If the amount is not less than Rs 10/ but less than Rs 50/-	2-0-0
If the amount is Rs 50) and above	3-0-0

When ~~persons~~ beans are kept in charge of property distrained, an additional fee of 12 annas per head for each day shall be levied

20 Maintenarce rates, rates as per accompanying statemer shall be charged for maintaining live-stock distrained under sub-section (5) of Section 96 of the Act namely

p t o

Sl No	Description of Live Stock	Cost for supply of fodder for each head of live-stock per day or fraction of a day.	Cost of watering each head or live-stock per day or a fraction of a day.	Total
		₨		₨
1	Elephant	3-0-0		3-0-0
2	Camel	2-0-0		2-0-0
3	Buffaloe	1-0-0	Included in the	1-0-0
4	do Calf	0-8-0		0-8-0
5	Bullock or Cow	1-0-0	amount shown in	1-0-0
6.	Heifer or calf	0-8-0		0-8-0
7	Sheep or goat	0-8-0	column 3	0-8-0
8	Kid	0-4-0		0-4-0
9	Horse	1-0-0		1-0-0
10	~~Four~~ Fowl	0-4-0		0-4-0
11	Donkey (either young or grown)	0-8-0		0-8-0
12	Pig	0-8-0		0-8-0
13	Birds of all kinds	0-4-0		0-4-0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the municipal dues and received back such live-stock within three hours from the time of their seizure

21 Who may receive payments for Municipality. The Municipal Council or a person authorised by the Municipal Council is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

22 When the Municipal dues may be written off Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable, if after they have been outstanding for at least a year, in the case of sums less than ₨ 5/- and three years in other cases, if the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasorable time or at any reasonable cost by any legal process

23 When the Municipal Commissioner may remit distress fees The Municipal Commissioner may remit the whole or any part of any fee chargeable for distress ~~(a) if the property~~

(a) if the property distrained is found to be devited to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake

(e) if the defaulter satisfied the Municipal Commissioner that his fault was due to some accident or mistake,

(f) if the Municipal Commissioner is otherwise satisfied to do so

---

for General Secretary to Government

STATEMENT B

Davangere City Municipality — Refund Bill

No of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed for refund is credited in Treasury Account.	The head of account under which it is credited	Remarks
1	2	3	4	5	6	7

Certified that the amount have been credited in the account as shown abov

Treasury Officer

Municipal Commissioner.

for secretary

Taxation bye laws of the Durangpur Municipality

NL 210

~~7163~~

Telegram dated 5th July 1948 of the President, Durangpur City Municipality addressed to the Minister for City Municipalities and Mujgram requesting the the above bye laws may be given early etc

Orders of the Minister for City Municipalities and Mujgram on the above -

" The President may be informed that the matter is under consideration

2) A draft reply on the above lines is put up for approval

HN 8-7-48

3) Issue advice

4) Send the Law Branch for the return of the files connected above

Issued on NO L 369 dated the 9/7/48
12th July 1948 to the President Durangpur City Municipality

2

1369

1

THE MINISTER FOR CITY MUNICIPALITIES AND MUZRAH
No T20
Date 5-7-1948

REVENUE SECTION A Dy C 3 GOVERNMENT

INVEST WISELY

GENERAL & REVENUE SECRETARIAT 8 JUL 1948 210 MUNICIPAL BRANCH

4.15 p.m.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

Received here at 14.30 H

0 OCT 14 15 M

Davangere 5 14

The minister For City municipalities Bangalore

Can advance taxation bye laws immediately collection work held up

The President may be informed Davangere municipality

Consideration

Recd 4/7/48

dec 1 5/7

The sequence of entries at the beginning of this telegram is—class of telegram, time handed in, service instructions (if any), number of words

The following telegram company query respecting this telegram

(Telegraph Code Calcutta No. 8 (5/6/47 43/P C 1)—11 12 47—45 000 Blks)

In the above

L 369
12/7/48

To

The President
Davangere Cit
Municipalit
Davangere

Subject - Taxation
bye laws of the Davang
City Municipality

Sir,

With reference
to your telegram
dated the 5-12 July
1948 addressed to
the Minister for City
Municipalities and
Markets on the above
subject

I am directed to state that the matter is under consideration and orders thereon may be awaited in due course.

Yours etc.

for Secretary to Govt.

Revenue Dept.

8-7-48

Notification

In exercise of the Powers Conferred by Section 46(1)(h) of the Mysore Town Municipalities Act, 1951, (Mysore Act No XXII of 1951), and in Supersession of, the Notifications Nos 9392/ mul 152-52-4 dated 17.9.52, No. LH 113/mul 152-52-17 of 24.11.52, No. 14233/ mul 15352-16 of 24.11.52, and No. 9392 /mul 152-52-4 dated 17.9.52, Government are pleased to make the following Model Rules regulating the levy and recovery of a rate on lands and buildings, a lighting Tax, a boaster Tax, a Special Sanitary cess, and a general Sanitary cess,

~~[illegible] Sanitary~~ a water rate or water rates and a lighting tax under ~~Sub-section~~ Section 61 (b) (v), (vii), (viii), (ix) and (x) respectively of the Mysore ~~1~~ M. Act, 1951 imposed by the Town Municipal Councils in the State :—

(1) The Town Municipal Council shall levy the taxes and recognise the exemptions specified in the Schedule ~~[illegible]~~ A hereto annexed. The taxes shall be payable on the dates indicated against ~~them~~ in the Schedule

(Contd next Page)

— 1 —

Notification

NOTIFICATION

No L 9392—MI 152 52 4 dated Bangalore 17th September 1952

In exercise of the powers conferred by Section 46 (1) (h) of the Mysore Town Municipalities Act, 1951 (Mysore Act No XXII of 1951), the Government of Mysore is pleased to make the following Model Rules for the levy and recovery of a rate on buildings and lands under Section 61 (b) (i) of the Mysore Town Municipalities Act, 1951, by the Municipal Councils in the State —

1 A rate on buildings and lands shall be levied in the Municipalities for municipal purposes The rate on the following basis shall be payable and on the dates indicated hereunder —

x x x

2 *How rates may be collected* —The rates imposed by these rules shall be collected by the Municipality departmentally

3 *Remissions* —Subject to the sanction of Government remissions may be made to any extent by the Municipality on the recommendation of the Municipal Council, in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man

4 *Claims for Refund when not entertainable* —No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained, unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Payment of Refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for payment of Refund to be written on the Bill Form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the President

7 *Entry in the Assessment List on Sub Division* —Where any property is sub divided on application being made to the Municipal Council intimating such sub division the Municipal Council shall, unless they see any objection to the same, cause each sub division to be entered in the assessment list as if it was a separate property

8 *How bills prepared and issued* —All bills under Section 92 (1) shall be prepared from the assessment list and from information obtained by process in accordance with bye laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other officer authorised by the President

9 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under

Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

10 *Owner should give notice of re occupation* —When an owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re occupation and failing this, he shall not be entitled to any refund, if it be found that his premises have been re occupied during the year or instalment period

11 *Notice Fees* —For every notice of demand issued under sub section (3) of Section 92 of the Act fees shall be levied at the following rates —

x x x
x x x

12 *Warrant Fees* —For every distraint made under sub section (5) of Section 93 of the Act, fees shall be levied at the following rates —

x x x
x x x

13 *Maintenance* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub section (5)

Sl No	Description of live stock	Cost for the supply of fodder for each head of live stock per day or fraction of a day
		Rs a p
1	Elephant	
2	Camel	
3	Buffalo	
4	Do calf	
5	Bullock or cow	
6	Heifer or calf	
7	Goat and sheep	
8	Kid	
9	Horse	
10	Fowl	
11	Donkey (either young or grown)	
12	Pig	
13	Birds of all kinds	

Provided that no rate shall be charged where the owner of such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

14 The Revenue Inspector is authorised to receive Municipal dues under these rules

15 *Under Section 46 (1) when Municipal dues may be written off* —Arrears of the tax may be written off as irrecoverable if, after it

has been outstanding for at least a year, in the case of a sum less than Rs 5 and three years in other cases the Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sums due cannot be recovered within any reasonable time or by any legal process

16. ~~*Exemptions*~~ ~~In the following cases no tax shall be levied —~~

**

(*Here cases to be specified by the Municipality)

SCHEDULE 'A'

District Refund Bill

Number of payees	Name of payee	Amount of refund	Grounds of refund	Date on which the amount claimed is credited in the treasury accounts	The head of accounts under which it is credited	Remarks

Certified that the amounts have been credited in the accounts shown as above

Treasury Officer

By Order of His Highness the Maharaja,

A S KHALEEL,
Secretary to Government,
Local Self Government Departments

Memo No L 9393 9-09, dated 17th September 1952

Copy of the above is forwarded to—

1 The Commissioner for Local Self Government in Mysore Bangalore
2 The Deputy Commissioners of Districts
3 The Presidents of Town Municipal Councils
4 The Controller State Accounts Department Bangalore for information

Printed by the Director of Printing Stationery and Publications at the Government Press Bangalore

~~specified~~ sanitary ~~area~~
a water rate or water rates
and a lighting tax under
~~s. 141 (1) (vii)~~

Time at which taxes payable
6.

Exemptions
5

Schedule A.

No.	Name of Taxpayer	Nature of property in respect of which rate leviable	Amount of which or rate at which leviable
1	2	3	4
	To	the Corporation, Vegreville Light & Power	

Notification

In exercise of the Powers conferred by Section 461(h) of the Mysore Town Municipalities Act, 1951 (Mysore Act No, ~~145~~ XXII of 1951), the Government of Mysore are pleased to make the following model Rules for the levy and recovery ~~under Section~~ of general Sanitary cess under Section 61(b)(VIII) of the said Act, for the Construction or maintenance or both Construction and maintenance of Public latrines and underground drainage and for the removal and disposal of Refuse by the Town Municipal Councils in the State —

1 A general Sanitary cess at Rs (not exceeding

the maximum prescribed in Schedule I – E) of the Rental Value shall be levied by the Town Municipal Council

2 The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the Collection of taxes on buildings and lands within the Municipal area

3 A receipt shall be given for the tax paid and no refund of the tax shall be made under any circumstances unless it is shown as a double payment for the same period

4 No general Sanitary cess shall be levied in respect of the following cases.

Cases 1, 2

E Here enter exemptions — the Municipal Council Shall specify the cases of exemptions)

By order and in the name of Rajapramukh,

Secretary to Govt,
Education & Hsh Depts

To

The Compiler, Mysore Gazette for publication in the Gazette

A. SCHEDULE.

Schedule showing the existing and proposed taxes Davangere City Municipality.

Serial number	Name of the Tax	Class of property liable.	Amount at which or rates at which classes liable				Exemptions	Time at which taxes payable.
			Existing		Proposed			
			Describtion	Amount	Describtion	Amount		
2		3	4	5	6	7	8	
1	Tax on Buildings	Buildings of all kinds falling in schedule I A(i) of the act.	Taxes on buildings	A rate on houses at 8 annas for every Rs.100 on the market value upto Rs.2000/- and anns 4 for every 100 rupees or portion of Rs.100 of such value in excess of Rs.2000/- + or portion of Rs100		Six per cent on the annual letting value calculated for 10 months.	1.Buildings belonging to Government and used solely for public purposes and not used for purpses of profit, unless Government consents to the levy of the tax 2.Buildings which are [illegible] the [illegible] Municipality; 3. Buildings exclusively used as placesof public worship or for charitable but not for residental, purposes. 4. Aided or unaided schools on the buildings of which no rent is charged by the owners. 4.Buildings used for native gymnasiums.	In two equal instalments in advance able in July and January every year.

gymnasiums.

on land and vacant sites	vacant sites of all kinds falling in schedule 1 A (i) of the Act.		At three annas per 100 sq. yards.	Annas Eight for every 100 Sq.yards or part thereof.	--do--	-do-
2 Taxes on vehicles and animals	All Vehicles and animals kept within municipal limits for use.	1 Four wheeled carriage drawn by two horses on springs 2 Two wheeled on springs 3 Horses over 13 hands 4 Single Bullock Cart 5 Double Bullock cart 6 For every bicycle	Rs. 3-0-0 Rs 3-0-0 Rs. 2-0-0 ~~Rs. 0-0-0~~ Rs. 2-0-0 Rs 2-0-0	1.Four wheeled carriages with springs Rs.10/- drawn by horse, mules or bullocks. Rs.10 2.For every two wheeled carriage on springs of tyres drawn by a horse, mule or bullock Rs.5/- 3.For two wheeled carriages with springs or tyres drawn by two animals Rs 6/- drawn by single animal Rs.4/- 4 Two wheeled carts without springs or tyres Rs.4/-drawn by two animals Rs.4/- drawn by single animal Rs.3/- 5 For every bull or bullock annas eight 6.Male buffalo Rs.0-8-0 7.Ass 0-8-0 8 Horse 2-0-0 9 Every motor car.Rs.60/- 10 Every Motor lorry.Rs.60/-	1 Vehicles and animals the property of Government unless Government consents to levy of the Tax. 2.Vehicles belonging to palace. 3 Vehicles and animals belonging to the Municipality. 4.Animals exempt from tax under Section 25 of the Indian Volunteers Act 1869 5. Juvenile Vehicles such as perambulator etc., 6 Conveyance in transit staying with in municipal limits not longer than 24 hours. 7 Vehicles and animals belonging to officers of Municipality provided Municipal more than one vehicle shall exempted without the special permission of the municipal council. 8 The Motor cars, etc., registered under the Mysore Road and Traffic and taxes Act	

P.T.O

No	2	3	4	5	6	7	8	9
						11Every Motor Cars.30/- 12.Every Motor bicycle Rs.15/- 13 Bicycle Rs. 2/- 14 Tricycle 3/- 15 Camel 6/- 16 Elephant 12/-		
4	Toll on Vehicles as aforesaid entering the municipal limits but not liable to taxation under section 3	All Vehicles of the description given in column 4 entering the municipal limits, provided that not more than one payment of toll shall be demanded in respect of any vehicle or cart in any one period of 24 hours counted from sunrise to sunrise.	1.On every four wheeled carriage or spring car 2. -do--two wheeled 3 Hacknay or carts drawn by bullocks Horse, Ass or mule even laden 4. -do-unladen 5 Buffaloe, Mule or Bullock laden 6 Horses over 13 hands laden or ridden 7.On every elephant 8 camel 9 Motor Car 10.Motor Lorry 11 Cycle	0-6-0 0-1-6 0-4-0 0-2-0 0-0-9 0-0-9 0-12-0 0- 1-6 0- 6-0 1- 0-0 1- 0-0		1.Every laden cart or other vehicles (not power drawn) not otherwise specifed Rs.0-4-0 2.Every unloaded cart or vehicle not otherwise specified or defined Rs. 0-2-0 Elephant 0-8-0 Camel with load 0-4-0 Bicycle 0-2-0 Tricycle 0-2-0 Motor bicycle 0-4-0 Bus or Motor Lorry 2-0-0 Car 1-0-0 Four wheeled spring cart 0-8-0 Horse or any otner animal with a load. 0-1-0	(a) Carriages carts, employed by Government or Municipal council or licensed or registered by the said council. (b) Vehicles (whether owned or hired) used for the passage or troops or conveyance of property(Govt) of H.H.the Maharaja duly certified as such by the controlling authority. (c) Vehicles (whether owned or hired) used for the passage of military or police officers on duty or the conveyance or passage of a property or person in their custody duly certified as above. (d) The motor carts etc., subjected to the taxes under the Road Traffic Taxes act.	

						taxes under the Road Traffic Taxes act.	
5	Water Tax	Buildings and lands		50%	Fifty persent of the house or land tax	Buildings which are the property of the Municipality	In two equal instalments in advance in July, January every year.
6	Professional Tax	On all professional described in schedule V of the Act (64 XI)	Professional Tax	Vide Schedule of the Town Municipality Act of 1933	Vide Schedule V of City Municipalities Act 1933 in accordance with the rules separately framed and sanctioned vide G.O.No L 2794-5/ML 86-48-20 dated 16th September 1948		
7	General sanitary Cess.	0-2-0 per rupee of House Tax and Land Tax		At 0-2-0 annas per rupee of house tax and land tax	2½ % on the rental value of the buildings calculated for ten months and land tax.		
	Light Tax				1/6 of the tax on buildings and land tax.		
9	Education Cess	At annas two per rupee of tax		At annas 0-2-0 per rupee of house tax	At two annas per rupee of house tax land tax and professional tax		

For Secretary to Government,
General Department.